

# The Odisha Gazette



EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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No. 629 CUTTACK, SATURDAY, MARCH 29, 2014/CHAITRA 8, 1936

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SHREE JAGANNATH TEMPLE OFFICE, PURI

NOTIFICATION

The 24th February 2014

**Shree Jagannath Temple Employees (Provident Fund) Regulation, 2012**

No. 2016—In exercise of the powers conferred by clause (a) of Section 31 of Shree Jagannath Temple Act, 1954 (Odisha Act 2 of 1955), Shree Jagannath Temple Managing Committee do hereby make the following regulation to regulate the Provident Fund of its employees.

**1. Short title and commencement :**

- (1) These Regulation may be called the Shree Jagannath Temple (Employees General Provident Fund) Regulation, 2012.
- (2) They shall come into force on the date of their publication in the *Odisha Gazette*.
- (3) They shall apply to the employees working under Shree Jagannath Temple Administration, Puri except the employees joined in their services on or after 1st day of January, 2005.

**2. Definitions-(1) In these regulation, unless the context otherwise requires,—**

- (a) “Accounts Officer” means the Deputy Administrator or Assistant Administrator appointed under Section 19(3)-(e), or 19(4) of the Act who will be in-charge of the Accounts of the Temple.
- (b) “Act” means Shree Jagannath Temple Act, 1954 (Odisha Act 2 of 1955).
- (c) “Bank” means any Nationalized Bank of India situated in Puri as decided by the Trust Board where a separate account will be opened in the head of Shree Jagannath Temple Employee’s Provident Fund Trust Account.

- (d) “Board of Trustees” means Trust Board constituted under the Shree Jagannath Temple Employee’s Pension Regulation.
- (e) “Chief Administrator” means Chief Administrator appointed under sub-section (1) of the Section 19 of the Act.
- (f) “Chairman” means the Chairman of Board of Trustees.
- (g) “Committee” means Managing Committee of Shree Jagannath Temple, Puri constituted under Section 5 of the Act.
- (h) “Day” means a calendar day, beginning at the zero hour of the midnight and ending at the zero hour of the next midnight, but an absences from headquarters which does not exceed 24 hours shall be reckoned for all purposes as one day, at whatever hours the absences begins or ends.
- (i) “Emoluments” means pay, leave salary or subsistence grant as defined in the Odisha Service Code.
- (j) “Employees” means all categories of employees of Shree Jagannath Temple appointed in a time scale of pay in any post under the provisions of the Act, Rules/Regulation made thereunder prior to 1st January, 2005.
- (k) “Family” means—

- (i) in the case of a male subscriber, the wife and children of the subscriber and the widow and children of deceased son of the subscriber :

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber’s family in matters to which these Regulation relate unless the subscriber subsequently indicates by express notice in writing to the Accounts Officer that she shall continue to be so regarded; and

- (ii) in the case of a female subscriber, the husband and children of the subscriber, and the widower and children of a deceased son of the subscriber :

Provided that if a subscriber by notice in writing to the Accounts Officer expresses her desire to exclude her husband from her family, the husband

shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these Regulation relate, unless the subscriber subsequently cancels formally in writing her notice excluding him;

**Note I-**“Children” means legitimate children.

**Note II-** An adopted child shall mean to be a child when the Accounts Officer, or if any doubt arises in the mind of the Accounts Officer and referred to the Government Pleader of the district concerned for clarification is satisfied that under the personal law of the subscriber adoption is legally recognized to be applicable in the given case only.

When a person has given his child in adoption to another person, if then under the personal law of the adopter, adoption is legally recognized as conferring the status of a natural child, such a child shall, for the purposes of the Provident Fund Regulation, be considered as excluded from the family of the natural father.

- (l) “Fund” means the Provident Trust Fund of the Employees established under this scheme.
- (m) “Form” means the form appended to these regulation.
- (n) “Government” means Government of Odisha.
- (o) “Head of the office” means the Chief Administrator appointed by the State Government for the administration of Shree Jagannath Temple, Puri.
- (p) “Leave” means any kind of leave adopted by rules or regulation under the Act and Odisha State Government Leave Rules whichever may be applicable to the subscriber.
- (q) “Minor” means a person who has not completed the age of 18 years.
- (r) “Month” means a calendar month reckoned according to the British Calendar.
- (s) “Pay” means the amount drawn monthly by an employee of Shree Jagannath Temple.
  - (i) the pay other than special pay or pay granted in lieu of his personal qualifications which has been sanctioned for a post held by him substantively or in an officiating capacity or to which he is entitled by reason of his position in a cadre; and

- (ii) Special pay and personal pay; and
- (iii) any other recurring emoluments which may be specially classed as pay by the State Government.
- (t) “Secretary” means Accounts officer who will be nominated as the Member-Secretary of the Trust Board of the Trust Fund.
- (u) “Special Pay” means an addition of the nature of pay to the emoluments of a post or of an employee of the Shree Jagannath Temple granted in consideration of—
  - (i) the specially arduous nature of the duties; or
  - (ii) a specific addition to the work or responsibility; or
  - (iii) the unhealthiness of the locality in which the work is performed.
- (v) “Temple” means Shree Jagannath Temple, Puri.
- (w) “Trustees” means a member of the Board of Trustees of the Trust Fund.
- (x) “Year” means a financial year.
- (2) All other words and expressions used but not defined in these Regulation shall have the same meaning as respectively assigned to them in the Act and the Provident Fund Act, 1925.

### **3. Constitution of the Fund :**

- (1) This fund shall be named as Shree Jagannath Temple Employee’s Provident Fund Trust and shall be continued to be funded and financed—
  - (i) By full contribution of the amount of the employees share as mandated under Section 6 of the Employee’s Provident Funds and Miscellaneous Provisions Act, 1952 with the interest thereon as may be received/repatriation from the Employees Provident Fund Organization.
  - (ii) By full contribution of the employees share deducted from their salary for the purpose of provident fund, kept in the Temple Account with the interest accrued thereon.
  - (iii) By the monthly contribution of the employees.

- (iv) By the interest accrued from the loan of the advance taken by the employees from his provident fund deposit.
- (v) By any amount of interest accrued and dividend, and other earning that may arise from and out of any investment out of the Fund.
- (vi) By any charity, gift, offering donation or any other money or valuable as may be received by the Managing Committee from Government, Corporate Bodies, Person or institutions to the Fund.
- (vii) By contribution from the Managing Committee from its own source.
- (viii) By any other contribution to the Fund as may be received from any other sources.
- (ix) By any capital gain arising from sale, exchange or transfer of capital assets of the Trust and as decided by the Managing Committee.

- (2) Each contribution payable under clause(1) above shall be counted to the nearest rupee, fifty paise or more to be counted as the next higher rupee and fraction of a rupee less than fifty paise to be ignored.

**4.** Subscriptions to the Fund shall be compulsory for the employees of the Shree Jagannath Temple after completion of one year continuation in service.

## **5. Nomination :**

- (a) A subscriber shall, as soon as may be, after joining the Fund send to the Accounts Officer a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund, in the event of his death before that amount has become payable or having become payable, has not been paid :

Provided that if at the time of making the nomination, the subscriber has a family, the nomination shall not be in favour of any person or persons other than the members of his family:

Provided further that the nomination made by the subscriber in respect of any other Provident Fund to which he was subscribing before joining the Fund, shall, if the amount to his credit in such other fund has been transferred to his credit in the Fund, be deemed to be a nomination in accordance with this regulation.

- (b) If a subscriber nominates more than one person under Sub-Regulation(a) he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the fund at any time.
- (c) Every nomination shall be in such one of the forms as set forth in Forms P.F. 1(A) to 1(D) appended to these regulation as is appropriate in the circumstance.
- (d) A subscriber may at any time cancel a nomination by sending a notice in writing to the Accounts Officer :

Provided that the subscriber shall along with such notice, send a fresh nomination made in accordance with the provisions of sub-regulations (a) to (c).

- (e) Without prejudice to the provisions of sub-regulation (d), the subscriber shall along with every nomination may by him under this regulation send to the Accounts Officer contingent notice of cancellation which shall be in such one of the Forms P.F. 2(A) and P.F. 2(B) appended to these regulation as appropriate in the circumstance.
- (f) Immediately on occurrence of any event by reason of which the contingent notice of cancellation referred to in sub-regulation (e) becomes operative and the nomination to which that notice relates consequently stands cancelled, the subscriber shall send to the Accounts Officer, a fresh nomination made in accordance with the provision of sub-regulations (a) to (c).
- (g) Every nomination made, and every notice of cancellation given by a subscriber shall to the extent that it is valid, take effect on the date on which it is accepted by the Accounts Officer.
- (h) Nothing in sub-regulation (a) to (c) shall be deemed to invalidate or to require the replacement by a nomination thereunder of a nomination duly made before and subsisting before these regulation have come into force :

Provided that in respect of every such nomination, the subscriber shall as soon as may be after these Regulation have come into force, send to the Accounts Officer a contingent notice of cancellation in such one of the Forms P.F. 2(A) and P.F. 2(B) appended to the regulation as appropriate in the circumstance.

- (i) When a nomination purports to leave any amount otherwise than to a member or members of the subscriber's family, the Accounts Officer shall call upon the

subscriber to state whether she or he has family or not and if it is found that she or he has a family, the nomination made by the subscriber in favour of other than family member shall not be accepted. A nomination becomes operative only on its being accepted by the Accounts Officer.

- (j) The Accounts Officer shall attach to the statement of account referred to in sub-regulation(c) on enquiry whether the subscriber—
  - (i) desires to made any alteration in any nomination made under sub-regulation (a); and
  - (ii) has acquired a family in cases where the subscriber has made no nomination in favour of a member or members of his family.
- (k) The Accounts Officer shall cause to be kept a register of subscribers to the Fund and their nominees in Form P.F. 9 appended to these Regulation. Another copy of nomination shall be pasted in the Service Book.

#### **6. Subscriber's Accounts and Realisation of Subscriptions :**

- (a) An account shall be opened in the name of each subscriber and every subscriber shall subscribe monthly to the Fund when on duty or may, at his option, subscribe during leave. Elect to subscribe or not during the leave shall be communicated to the Accounts Officer in writing. But on drawal of the leave salary his subscription shall be deducted from the same :

Provided that no subscription shall be made at the time of suspension but on reinstatement after a period of suspension, shall be allowed the option of paying in one lump sum or installment any sum not exceeding the maximum amount of arrear subscription.

- (b) The amount of subscription shall be fixed by the subscriber himself subject to the following conditions :—
  - (i) It shall be expressed in whole rupees.
  - (ii) It shall be not less than 10% of the Basic Pay of the subscriber and not more from his Basic Pay in any case.
- (c) If the amount of subscription payable contains a fraction of a rupee, it shall be rounded to the nearest whole rupee,  $\frac{1}{2}$  (fifty paise) counting as the next higher rupee.

- (d) The amount of subscription so fixed may be reduced at any time during the course of the year or may be enhanced shall not be reduced to so as to become less than the minimum prescribed in sub-regulation 6 (b) (ii) :

Provided further that if a subscriber is on duty for a part of a month and on leave for the remaining part of that month and if he has elected not to subscribe during leave, the amount of the subscription payable shall be proportionate to the number of days spent on duty in the month.

7. (a) Subscriptions due shall be deducted monthly from the establishment pay bills and the deductions shall be adjusted to the credit of the Provident Fund Accounts.
- (b) A subscriber shall not subscribe to the fund during the last four months of his service prior to the date of his retirement on superannuation.

8. The amount so credited shall after the close of each month be pasted in a Provident Fund Ledger in Form No. P.F. 5 to be kept in the office of the Shree Jagannath Temple.

9. The amounts deducted from the pay bills as Provident Fund deductions and other sums relating to the Provident Fund shall be deposited in the account allotted to the subscriber. An account shall be opened in the name of each subscriber and each subscriber will be allotted with separate account number. The amount deducted from the monthly salary of the subscriber will be deposited in the account of subscriber concerned. The entire contribution towards fund shall be deposited in the Provident Trust Fund Account not later than the seventh day of the month to which the contributions relate. In case of default in deposit, Temple Office shall pay interest @ 18% per annum for the period of default, on the amount.

10. The entire contribution towards the fund shall be invested as early as possible in any of the Nationalised Banks which will give maximum interest.

11. The account opened in the name of each subscriber shall show—

- (a) the amount of his subscription with interest thereon,
- (b) the amount of all advances and withdrawals made by him from his P.F. account.

## 12. Interest

- (a) Subject to the provision of regulation 4, the Accounts officer shall pay, on the amount standing to the credit of each subscriber, interest at such rate as admissible to the subscribers of the General Provident Fund for the service under the Government of Odisha.



(b) Interest shall be credited on the last date of each year in the following manner :-

- (i) on the amount at the credit of subscriber on the last date of the preceding year, less any sums withdrawn during the current year interest for 12 months;
  - (ii) on sums withdrawn during the current year interest from the beginning of the current year up to the last date of the month preceding the month of withdrawal;
  - (iii) on all sums credited to the subscriber's account after the last day of the preceding year interest from the date of deposit up to the last day of the current year; and
  - (iv) if the total amount of interest contains a fraction of a rupee it shall be rounded to the nearest whole rupee (fifty paise counting as the next higher rupee).
- (c) For the purposes of this regulation the date of deposit shall, in the case of recoveries from emoluments be deemed to be the first day of the month in which they are recovered and in the case of amounts forwarded by the subscriber, shall be deemed to be the first day of the month of receipt if they are received by the Accounts Officer before the fifth day of the month or if they are received on or after the fifth day of that month date of deposit shall be from the first day of the next succeeding month.
- (d) In addition to any amount to be paid under regulation 22, interest thereon up to the end of the month preceding that in which payment is made or upto the end of the sixth month after the month in which such amount becomes payable whichever is less, shall be payable to the person to whom such amounts is to be paid.

### **13. Prohibition from attachment:**

The amount standing to the credit of a subscriber in his Provident Fund account shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any civil, revenue or criminal Court in respect of any debt or liability incurred by the subscriber and neither the Official Assignee nor any receiver appointed under any law for the time being in force shall be entitled to, or have any claim on such amount.

### **14. Advances :**

- (a) The Competent Authority may at his discretion grant temporary advances to a subscriber from the amount standing at his credit in his Provident Fund account subject to the following conditions :-

(1) The subscriber shall satisfy the Sanctioning Authority that his pecuniary circumstances justify the grant of the advances and that the advance will be expended on the following object or objects and not otherwise-

(i) to pay expenses incurred in connection with the prolonged illness of the subscriber or any person actually dependent on him;

**Note :** An advance is permissible to meet the expenses on account of 'confinement'

(i) in case necessitating prolonged medical attention, prolonged stay in a hospital, or protracted treatment and

(ii) in other circumstances involving expenditure disproportionate to the subscriber's income.

(ii) to pay for the overseas passage for reasons of health or education of the subscriber or any person actually dependent on him; and

(iii) to pay obligatory expenses on a scale appropriate to the subscriber's status which by customary usage the subscriber has to incur in connection with marriages, funerals or other ceremonies of persons actually dependant on him.

(2) The advance shall in no case exceed the amount of subscription and interest thereon standing to the credit of the subscriber in his Provident Fund Account at the time when the advance is granted.

(3) The Sanctioning Authority shall record in writing the reasons for granting advance.

(b) In fixing the amount of an advance, the Sanctioning Authority shall pay due regard to the amount at the credit of the subscriber in his Provident Fund Account.

(c) No temporary advance shall be granted to a subscriber during the last four months of his service before the date of his retirement on superannuation.

(d) Advance from the Fund can be sanctioned only once in every six months i.e. twice in any financial year.

**15.** An advance shall not, except for special reasons to be recorded in writing, and except with the special sanction of the Sanctioning Authority, exceed three months' pay or half the amount of subscription and interest thereon standing to the credit of the subscriber in his Provident Fund Account, whichever is less.

- 16.(a)** The temporary and the non-refundable advances from the Fund shall be sanctioned by the competent authority as is specified in Appendix appended to these regulation.

**Note:-** The amount required for payment of advances shall be withdrawn from the amounts deposited in the Nationalised Bank under this rule.

- (b) A subscriber who has already drawn or may draw in future an advance under regulation 14 for any of the purpose specified under sub-regulation (a), may convert, at his discretion by written request addressed to the Accounts Officer through the sanctioning authority, the balance outstanding against him into a final withdrawal after completion of twenty years of service (including broken period of service, if any) or within ten years of retirement on superannuation whichever is earlier.

### **17. Recovery of Advance :**

- (a) An advance shall be recovered from the subscriber in such number of equal monthly installments as the Sanctioning Authority may direct; but such number shall not be less than Twelve, unless the subscriber so elects, or in any case more than Forty-Eight. A subscriber may, at his option, make repayment in a smaller number of installments than that specified. Each installment shall be a number of whole rupees, the amount of the advance being raised or reduced if necessary, to admit fixation of such installments.
- (b) Recovery shall be made in the manner provided in regulation 7 (a) for the realization of subscriptions and shall commence with the issue of pay for the month following the one in which the advance was drawn. Recovery shall not be made while the subscriber is on leave or in receipt of subsistence grant unless the subscriber has expressed his intention or otherwise and may be postponed during the recovery of an advance of pay granted to the subscriber.
- (c) If more than one advances have been made to a subscriber each advance shall be consolidated for the purpose of recovery and installments shall be fixed with reference to the consolidated amount.
- (d) Recoveries made under this regulation shall be credited as they are made to the account of the subscriber in the Fund and no interest shall be payable in respect of the advances made under these regulation.
- (e) The Accounts Officer shall cause to be kept a register of temporary advances and their recoveries in Form P. F. 10 appended to these regulation.

## **18. Closing of Account and Final Payments :**

The account of each subscriber shall be closed—

- (a) When he is dismissed from the service or removed or called upon to resign on account of misconduct or inefficiency or resigns without notice or permission or in the case of a person appointed on probation if he is not confirmed at the end of the probation period; or
- (b) When he retires from service or when his services are dispensed with owing to the reduction of establishment or when he becomes incapable of contributing to the Fund by reason of his having been reduced to non-qualifying service or by reason of his permanent transfer from qualifying to non-qualifying service, or when he is permitted to resign under any circumstances other than those mentioned in sub-regulation (a) of this regulation; or
- (c) When he dies.

**19.** When a subscriber takes service under another Organization/Authority, the amount at his credit in the Fund of the former body shall be transferred to the Fund of the later, together with interest thereon till the date of actual transfer. Such transfer shall be effected at the earliest possible date, provided that it shall be so arranged that there should be no loss of interest to either of the Organisation/Authorities. The Accounts Officer shall make arrangements for the transfer of Funds and Accounts.

- 20.** (a) When the account of a subscriber is closed, the amount deposited by him as subscription with interest thereon shall be paid to him by the Accounts Officer after careful scrutiny, subject to audit in the usual course along with the monthly account.
- (b) Subscriptions payable under the regulation which are not claimed within six months shall be transferred to the head 'deposits' and dealt with under the regulations applicable to 'deposits' generally. In case of a subscriber's death the six months shall be calculated from the date on which a registered notice is sent in Form P.F. 4 appended to these regulation to the person or persons specified in the nomination referred to in regulation 5.

- (c) If the recoveries to be made from a subscriber under these regulations have not been ascertained on the date of closure of his account under regulation 18 and delay in payment is caused thereby, interest shall be allowed to the subscriber until he is given intimation that the recoveries to be made from him have been ascertained and that he may receive payment of the amount due to him. No interest shall be payable after the date on which intimation is sent to the subscriber.

**21.** Subject to any deduction under the regulation on the death of subscriber before he quit the service—

(a) When the subscriber leaves a family-

- (i) if a nomination made by subscriber in accordance with the provisions of regulation 5 in favour of a member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates shall become payable to his nominee or nominees in the proportion specified in the nomination;
- (ii) if no such nomination in favour of a member or members of the family of the subscriber subsists or if such nomination relates only to a part of the amount standing to his credit in the fund the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family become payable to the members of his family in equal shares :

Provided that no share shall be payable to—

- (1) sons who have attained majority under law;
- (2) sons of a deceased son who have attained majority under law;
- (3) married daughters whose husbands are alive;
- (4) married daughters of a deceased son whose husbands are alive :

Provided further that the widow and the child or children of a deceased son shall receive the share which that son would have received if he/she had survived the subscriber and distribute among them in equal parts.

- (b) When the subscriber leaves no family and if a nomination made by him in accordance with the provisions of regulation 5 in favour of any person or persons subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates shall become payable to his/her nominee or nominees in the proportion specified in the nomination.

Explanation—When the subscriber leaves no family and no nomination made by him in accordance with the provisions of regulation 5 subsists or if such nomination relates only to part of the amount standing to his credit in the fund, the relevant provisions of Clause (b) and Sub-Clause (ii) of Clause (c) of sub-section (1) of Section 4 of the Provident Funds Act, 1925 are applicable to the whole amount or the part thereof to which the nomination does not relate.

**Note 1**—Payment of Provident Fund money due to a minor beneficiary of a deceased subscriber may be made to the guardian nominated by the subscriber in the declaration made under the regulation in force, if such declaration continues to be valid under regulation 5. When the subscriber has not nominated a guardian, a guardian appointed by the Court of Law to receive payment on behalf of a minor beneficiary shall alone be recognized. But if the party pleads inability to incur expenditure for obtaining the Guardianship Certificate from the Court of Law, the orders of the Government shall have to be obtained for making any payment.

**Note 2**—Payment may however, be made without requiring the production of a Guardianship Certificate from the Court of Law if the share of minor beneficiary does not exceed Rs. 500.00—

- (i) to the natural guardian of such minor beneficiary; or
- (ii) in the absence of a natural guardian to the person considered fit by the Accounts Officer to receive payment on behalf of such minor beneficiary on such person executing a bond in P.F. Form No. 11 appended to these regulations signed by two sureties agreeing to indemnify the Committee against any subsequent claim which might arise:

Provided that the natural guardian may, if it is considered expedient, be required to execute a bond signed by two sureties agreeing to indemnify the Committee against any subsequent claim which might arise before the payment is made :

Provided further that in cases governed by the Hindu Law, payment be made without requiring the production of a Guardianship Certificate from the Court of Law to a Hindu widow of a deceased subscriber on behalf of her minor children, other than step children, irrespective of the limit of Rs. 500.00 specified above. She may, if considered expedient be required to execute a bond signed by two sureties agreeing to indemnify the Committee against any subsequent claim which might arise before the payment is made.

**Note 3**—Payment of Provident Fund money due to a person nominated to receive the whole or part of the amount standing to the credit of a subscriber in the Fund shall be made as follows in cases where the nominee has predeceased the subscriber and nomination continues to be valid at the time of death of the subscriber or where the nominee dies after the subscriber but before receiving payment :—

- (i) When the amount due to the nominee does not exceed Rs. 500.00 the Committee may authorize payment of the amount to the claimant or claimants reported to be entitled to receive payment after making such enquiry into the right and title of the claimant or claimants as the Account Officer may deem sufficient, if the Accounts Officer considers that the production of letters of administration or other legal authority may be dispensed with. The records of enquiry shall contain the signed statements as at least two trustworthy or disinterested persons :

Provided that the Accounts Officer may in such cases, if he considers it expedient, require the party to execute before the payment is made, a bond signed by two sureties agreeing to indemnify the Committee against any subsequent claim which might arise.

- (ii) When the amount due to the deceased nominee exceeds Rs. 500.00, payment shall be made by the Accounts Officer to the person who produces probate or letters of administration evidencing the grant to him of administration to the estate of the deceased nominee or a Succession Certificate entitling the holder thereof to receive payment of the amount :

Provided that in case where the Accounts Officer is satisfied of the right, title of the person claiming payment as heir of the deceased nominee and that undue delay and hardship would be caused by insisting on the production of letters of administration or other legal authority, it may with the specific approval of the Managing Committee, authorize the Accounts Officer to pay the amount to the claimant on his executing a bond signed by two sureties agreeing to indemnify the Accounts Officer against any subsequent claim which might arise.

## **22. Manner of payment of amount in the Fund :**

- (a) When the amount standing to the credit of a subscriber in the Fund or the balance thereof after any deduction becomes payable, it shall be the duty of the Accounts Officer, after satisfying himself that no deduction is to be made to make payment as provided in Section 4 of the Provident Fund Act, 1925.
- (b) If the person to whom under these regulations, any amount or policy is to be paid, assigned, reassigned or delivered is a lunatic for whose estate a manager has been appointed in this behalf under the Mental Health Act, 1987 the payment or reassignment or delivery will be made to such Manager, and not to the lunatic :

Provided that where no manager has been appointed and the person to whom the sum is payable is certified by a Magistrate to be a lunatic, the payment shall under the order of the Chief Administrator be made to the person having charge of such lunatic as per provision under the Mental Health Act, 1987.

- (c) All persons who desire to claim payment under this regulation shall send a written application in that behalf to the Accounts Officer.
- (d) All payments accrued on closure of the account of a subscriber shall be made to him or to his nominee on a voucher in Form P.F. 8 appended to these regulations.

## **FORMS IN WHICH MONEYS IN THE FUND MAY BE HELD :**

**23.** As soon as possible after the closing of each year or when his/her account is transferred to another authority under regulation 19 every subscriber shall be furnished with a statement in Form P.F. 3 appended to these regulations, showing the amount at his credit



inclusive of interest and contribution. The Accounts Officer shall record at the end of the entries relating to each year in Form P.F. 6 and when account of any subscriber is transferred to any other Organization in the ledger account concerned (Form P.F. 5), a certificate that every subscriber or in the latter case, the subscriber concerned has been furnished with a statement of account in Form P.F. 3. Subscribers shall satisfy themselves as to the correctness of these statements and errors in them shall be brought to the notice of the Accounts Officer within one month from the date of their receipt.

**24.** The Accounts Officer shall cause to be kept a Provident Fund Ledger of subscribers, an abstract register and a Cash Book in Forms P. F. 5, P. F. 6 and P. F. 7 respectively appended to these regulations for the transactions of the Fund. Provident Fund Ledger and the abstract register shall be pasted as regard receipts of subscriptions from the pay bill or from the monthly statements and as regards advances from the paid vouchers concerned. At the end of the year interest and contribution shall be calculated on the account of each subscriber and the amount posted in respective columns against each subscriber. The total shall then be struck and necessary entries made in the Cash Book. A transfer adjustment voucher shall at the same time be drawn up and passed by the Accounts Officer for credit of the total amount of contribution to the debt head "Provident Fund by debit" to the service head "Contributions to the Provident Fund" and the adjustment included in the accounts of the year. In the case of subscriber's accounts closed during the course of the year, the same procedure shall be followed for the adjustment of the contribution as soon as the account is closed.

**25.** The Cash Book shall be opened every month with the closing balance of the previous month. The total amount of subscriptions realized shall be credited in one entry at the end of the month; but all other transactions shall be recorded as soon as they occur, care being taken to show the amounts in the proper columns. The Cash Book shall be balanced every month and total net balance verified with that shown in the plus and minus memorandum against the head 'Provident Fund'. At the end of the years, if there is any surplus under the head 'Miscellaneous' to be transferred to the credit of the Committee. An adjustment voucher shall be drawn up and passed by the Accounts Officer debiting the head 'Provident Fund' by credit to 'Miscellaneous – Surplus transferred from 'Provident Fund'. In the Cash Book it shall

be shown as a charge under 'Miscellaneous'. When the Cash Book has been closed the closing balance under the heads 'Subscriptions shall be verified with corresponding totals in the abstract register'.

If any difference is noticed when effecting the reconciliation above referred to, steps shall be taken at once to find out the cause thereof and the necessary adjustment shall be promptly made.

**26.** The Provident Fund Ledger, Abstract Register, Cash Book and other records of the fund shall be examined monthly by the Accounts Officer and shall be audited by the Auditors of the Local Fund Organization, Finance Department, Bhubaneswar :

Provided that in case of necessity, the Board of Trustees may get the Accounts audited by the Chartered Accountant.

**27.** The nominations of subscribers shall be carefully preserved in safe custody in a separate file with a number assigned to each and a copy thereof shall be pasted in the Service Book of the subscriber. The number shall be noted in P.F Form No.9 as well as in the ledger account of the subscriber in P. F. Form No. P. F. 5 to these regulations.

### **MISCELLANEOUS**

**28. Relaxation:** When it is considered by the Government that it is necessary or expedient so to do in public interest, it may, by order, for reasons to be recorded in writing, relax any of the provisions of these regulations in respect of any class or category of employee.

**29. Repeal and Savings:** All regulation, instructions or orders in force immediately before the commencement of these regulations in respect of matters relating to the Provident Fund and covered by these regulations are hereby repealed:

Provided that any action taken earlier in the matter of Provident Fund of an employee under the regulations, instructions or orders so repealed shall be deemed to have been made, taken or done under these regulations.

**30. Interpretation:** If any question arises relating to the interpretation of these regulations, it shall be referred to the Government whose decision thereon shall be final.

**31. Power to issue Instructions:** The Government may also issue instructions not inconsistent with the provisions of these regulations as they may consider necessary to regulate the matters not specifically covered by the provisions of these regulations from time to time.

By order of Shree Jagannath Temple Managing Committee, Puri

**P. K. HOTA**

**Administrator**

**APPENDIX**

(See Regulation 16)

Authorities competent to maintain the Provident Fund Account and to sanction the advance

Categories of employees	Nature of Advance	Authorities competent to sanction	Authorities competent to maintain Provident Fund
1. All Employees (except the Government servants working on deputation basis).	Non-refundable advance and final payment	Chief Administrator	Accounts Officer
	Temporary advance	Accounts Officer	

**FORM No. P.F. 1 (A)**

[Regulation 5 (C)]

(To be printed on quarter fullscape)

(To be used when the subscriber has a family and wishes to nominate one member thereof)

I, hereby nominate the person mentioned below who is a member of my family as defined in regulation 2 of the Shree Jagannath Temple Employees Provident Fund Regulation, to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable, or having become payable has not been paid :—

Name and address of nominee	Relationship with the subscriber	Age	Name of guardian in the case of minors

Date this                      day of                      20                      at

Signature of Subscriber

Two Witnesses to signature

(1)

(2)

**FORM No. P.F. 1 (B)**

[Regulation 5 (C)]

(To be printed on quarter fullscape)

(To be used when the subscriber has a family and wishes to nominate more than one member thereof)

I, hereby nominate the persons mentioned below who is a member of my family as defined in regulation 2 of the Shree Jagannath Temple Employees Provident Fund Regulation to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has not been paid and direct that the said amount shall be distributed among the said persons in the manner shown below against their names :—

Name and address of nominee	Relationship with subscriber	Age	Amount of share of accumulation to be paid to each	Name of guardian in the case of minors

Date this                      day of                      20                      at

Signature of Subscriber

Two Witnesses to signature

(1)

(2)

Note—This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time.

**FORM No. P.F. 1 (C)***[Regulation 5 (C)]*

(To be printed on quarter fullscape)

(To be used when the subscriber has no family and wishes to nominate one person)

I, having no family as defined in Regulation 2 of the Shree Jagannath Temple Employees Provident Fund Regulation, hereby nominate the person mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has not been paid :—

Name and address of nominee	Relationship with subscriber	Age

Date this                      day of                      20                      at

Signature of Subscriber

Two Witnesses to signature

(1)

(2)

**FORM No. P.F. 1 (D)**

[Regulation 5 (C)]

(To be printed on quarter fullscape)

(To be used when the subscriber has no family and wishes to nominate more than one person)

I, having no family as defined in Regulation 2 of the Shree Jagannath Temple Employees Provident Fund Regulation, hereby nominate the persons mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has not been paid and direct that the said amount shall be distributed among the said persons in the manner shown below against their names :—

Name and address of nominee	Relationship with the subscriber	Age	Amount of share of accumulation to be paid to each

Date this                      day of                      20                      at

Signature of Subscriber

Two Witnesses to signature

(1)

(2)

NOTE—This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time.



**FORM No. P.F. 2(A)**

[Regulation 5 (e) and (h)]

(To be printed on quarter fullscale)

**CONTINGENT NOTICE OF CANCELLATION**

(To be used where nomination is in favour of one or more members of the subscriber's family)

Without prejudice to my right under sub-regulation (d) of Regulation 5 of Shree Jagannath Temple Office Employees Provident Fund Regulation, to cancel the nomination made by me on ..... Whenever I think fit, I hereby give notice that in the event of the person/any of the persons nominated thereunder the predeceasing me, the said nomination shall forthwith stand cancelled.

Dated this \_\_\_\_\_ day of \_\_\_\_\_  
20 \_\_\_\_\_ at \_\_\_\_\_.

Signature of Subscriber

Two Witnesses to signature

(1)

(2)

**FORM No. P.F. 2(B)**

[Regulation 5 (e) and (h)]

(To be printed on quarter fullscape)

**CONTINGENT NOTICE OF CANCELLATION**

(To be used where nomination is in favour of one or more persons not being members of the subscriber's family)

Without prejudice to my right under sub-regulation (d) of Regulation 5 of Shree Jagannath Temple Office Employees Provident Fund Regulation, to cancel the nomination made by me on..... Whenever I think fit, I hereby give notice that in the event of the person/any of the persons nominated thereunder the predeceasing me or in the event of my hereafter acquiring family as defined in Regulation 2 of the said Regulation, the said nomination shall forthwith stand cancelled.

Dated this \_\_\_\_\_ day of \_\_\_\_\_  
20 \_\_\_\_\_ at \_\_\_\_\_.

Signature of Subscriber \_\_\_\_\_

Two Witnesses to signature

(1)

(2)

**FORM No. P.F. 3**

[Regulation 23]

(To be printed on quarter fullscale)

PROVIDENT INSTITUTION

Deposit Account of

(Official Designation)

For the year ending the 31st March 20

Account No.

	Subscription	Contribution	REMARKS
Opening balance . .			
Balance, if any, transferred from other organisation/authorities.			
Credit during the year . .			
Interest for 20 . .			
Total . .			
Withdrawals during the year . .			
Balance on the 31st March 20 . .			

\*Includes recoveries made during the months of April to March

Forwarded to the subscriber as required by Regulation 23 of the Provident Fund Regulation.

He is requested to satisfy himself as to the correctness of the statement and to bring errors, if any to the notice of the undersigned within one month from the date of its receipt.

He is requested to state whether he desires to make any alternation in any nomination made under Regulation 5(a) of the Provident Fund Regulation.

In case the subscriber has made no nomination in favour of a member or members of his family due to his having no family at the time he is also requested to state whether he has acquired a family thereafter.

Signature  
Account Officer

Office of the

No.

Date

20

**FORM No. P.F. 4**

[Regulation 20 (b)]

(To be printed on quarter fullscape)

**REGISTERED NOTICE**

No.

Date

20

FROM

The Accounts Officer, \_\_\_\_\_

To \_\_\_\_\_

Sir,

I beg to inform you that.....  
 ..... late a ..... in the employ of this office died  
 on the ..... That the said..... was a subscriber to this  
 Provident Fund Scheme, and that in the nominations furnished by him under Regulation 5 of  
 the Regulation applicable to Provident Fund Scheme, he gave the name and address as  
 the person to whom he desired that, in the event of his death the amount due to him, from the  
 Fund should be paid.

The amount standing to credit of the deceased from the Fund is  
 Rs. .... which sum will be paid to you on your affording satisfactory  
 proof of your identity with the person referred to in the nomination above-mentioned.  
 In the event of your not making a claim to such sum within six months from the date thereof,  
 the same will be transferred to the head of "Deposits" and dealt with under the Regulation  
 applicable to Deposits generally.

Accounts Officer

# FORM No. P.F. 5

(Regulations 8, 23, 24 and 27)

(To be printed on half fullscale lengthwise)

## Provident Fund Ledger

Name ..... Official Designation ..... Pay ..... Account No. ....

Subscription Account											Contribution Account					REMARKS
20...-20	Deposits	Refund of withdrawals		Total of each month	Withdrawals	Monthly balance on which interest is calculated	Interest on monthly balance	Subscribers emoluments drawn on duty or if he elects to subscribe during leave salary	Contribution	Interest on contribution						
		Date	Amount													
1	2	3	4	5	6	7	8	9	10	11	12					
Opening balance		Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.						
April																
May																
June																
July																
August																
September																
October																
November																
December																
January																
February																
March																
March Final																

# **FORM No. P.F. 6**

(Regulations 23 and 24)

(To be printed on open fullscape)

*Abstract of the Provident Fund Scheme of the ..... For the year 20*

- NOTE: (1) After all the closing balance of the year have been brought forward in Columns (5) and (6) a red line should be drawn across these two columns and a grand total made. The subscription and bonus accounts of a subscriber that may be transferred may from any other authority during the course of a year should be entered in Columns (5) and (6) respectively after the total referred to has been made.
- (2) The total of monthly credits in Columns (7) to (18) should be agreed with the corresponding totals in the cash book.

Serial Number	Name of subscriber	Official designation	Pay on which subscription levied	Opening Balance	
				Subscription Account	Contribution Account
1	2	3	4	5	6
			Rs. a.p.	Rs. a.p.	Rs. a.p.

[illegible][illegible]

**FORM No. P. F. 7**

(Regulation 24)

(To be printed on open fullscape)

*Cash Book of the Provident Fund Scheme of the year 20..... 20.....*

Note - The particulars of subscriptions and contributions transferred to or from other authorities/organisations should be shown separately from the ordinary transactions.

Receipt								Payment						Total net balance in every months		
Subscription	1	2	3	4	5	6	7	Particulars of transactions	Subscription	Contribution	Interest	Investment	Premium investment	Miscellaneous	In the treasury	In Savings Bank
Rs. a.p.		Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.



**FORM No. P. F. 8**

[Regulation 22(d)]

(To be printed on half fullsize lengthwise)

***Voucher for repayments from Provident Fund ..... Voucher No.***

Name of the Subscriber	Balance at credit			Number of years of service	Amount claimed	Grounds for refund	To whom payable with reference to the nomination authority	Initials of the Accounts Officer	Amount Paid	Amount adjusted	REMARKS
	Bonus	Subscription	Total								
1	2	3	4	5	6	7	8	9	10	11	12

Certified that the repayment and adjustment have been duly moved in the Provident Fund Ledger against the subscription concerned.  
I am satisfied that the amount is at Audit of the subscriber and is payable to the party named under the Provident Fund Regulation.

Passed for Payments of Rs. ( ) in words

Payable to .....

Accounts Officer  
Received payment  
Actual payee

Received the sum of Rs ..... in words

Please pay to ..... Dated

Station .....

Date .....

Signature of payee

**FORM No. P.F. 9**

[Regulation 5 (k) and 27]

(To be printed on open fullscape breadthwise)

**Register of Subscribers to the ..... Shree Jagannath Temple Office Employees Provident Fund Scheme and their Nominees.....**

Subscribers			Nominees																			
Serial Number	1	2	Name in full	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
			Father's Name		Address	Date of birth	Caste, race or religion	Date of admission	Age on date of admission	Name of appointment held on date of admission	Pay of post	Number and date of certificate of nomination (to be filed separately)	Serial Number	Name in full	Relationship to subscriber	Age	Occupation	Address	Sums due in what proportion payable	Names and addresses of witness attesting the certificate	Initials of the Accounts Officer	

**FORM No. P.F. 10**

[Regulation 17 (e)]

(To be printed on half fullscape lengthwise)

**Register of temporary advances and their recoveries**

Withdrawals							Recoveries													
Name and designation	Account number	Authority	Amount sanctioned	Amount withdrawn	Number of instalments for recovery	Year		April	May	June	July	August	September	October	November	December	January	February	March	REMARKS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
			Rs.	Rs.	Rs.	20-20 20-20 20-20 20-20 20-20 20-20 20-20 20-20 20-20		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

## FORM No. P. F. 11

[Regulation 21]

(To be printed on half fullscape)

Bond of indemnity for drawl of Provident Fund money due to the minor child/children of a deceased subscriber by a person other than its/their natural guardian where each minor's share does not exceed Rs. 500.00.

Know all men by these presents I/we(a) ..... resident(s) of ..... and I/We ..... and resident(s) of ..... sureties on her/his/heir behalf are (hereinafter called the Shree Jagannath Temple Managing Committee) in the sum of rupees ..... Rs. .... to be paid to the Committee for which payment to be well and truly made each of us severally binds himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and out heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this day of ..... 20 ..... whereas(c) ..... was at the time of his death a subscriber to the Provident Fund established and maintained by the Committee and whereas the said(c) ..... died on the day of ..... 20 ..... and a sum of Rupees. .... (Rs. ....) is payable by the Committee on account of his Provident Fund accumulations and whereas the above bounden(a) hereinafter called the claimant(s) claim\*(s)..... the said sum on behalf of the minor child/children of the said(c) ..... but has/have not obtained a guardianship certificate.

And whereas, the claimant(s) has/have satisfied the Accounts Officer concerned that he/she/ they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant(s) where required to produce a guardianship certificate and whereas the said sum is payable to the claimant(s) should first execute a bond with two sureties to indemnify the Committee against all claims to the amount so due as aforesaid to the said(c) ..... (deceased) before the said sum can be paid to the claimant(s) now the condition of the bond is such that is after payment has been made to the claimant(s), the claimant(s) or sureties shall in the event of claim being made by any other person against the Committee with respect of the aforesaid sum of Rs. .... refund to the Committee the sum of Rs. .... and shall otherwise indemnify and save the Committee harmless from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto then the above written bond or obligation shall be void out otherwise the same shall remain in full force and virtue.

In witness to the above written bond and the condition therefore we ..... and ..... and ..... have hereunto set our hands this day of..... 20

## CERTIFICATE OF DEPARTMENTAL NOTE

Certified that the repayment and adjustment have been duly noted in the Provident Fund Ledger against the subscriber concerned I am satisfied that the amount is at credit of the subscriber and is payable to the party named under the Provident Fund Regulation.

Passed for payment of rupees ..... ( ..... ) payable to .....  
STATION

Account Officer

Dated .....

Received the sum of Rs. .... (.....)

Please pay to .....

Dated .....

Received payment

Actual Payee

Dated ..... 20

\*Here inset "to be entitled to" or "or as guardian", as the case may be

(a) Full name of the claimant(s) with place(s) of business

(b) Full name(s) of sureties

(c) Name of deceased.